

**Illinois Department of Revenue  
Regulations**

<b>Title 86 Part 295 Section 295.115 Penalties, Interest and Procedures</b>
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**TITLE 86: REVENUE**

**PART 295  
HOME RULE MUNICIPAL USE TAX IMPOSED BY MUNICIPALITIES  
HAVING 2,000,000 OR MORE INHABITANTS**

**Section 295.115 Penalties, Interest and Procedures**

All provisions concerning penalties (both civil and criminal), and procedures (such as the making of assessments, the venue and mode of conducting hearings, subpoenas, the filing, processing and disposition of claims, matters pertaining to judicial review and other procedural subjects), together with statutes of limitation, are the same under the Home Rule Municipal Use Tax Act as under the Use Tax Act. (Ill. Rev. Stat. 1991, ch. 120, pars. 439.1 et seq.)

SOURCE: Adopted at 16 Ill. Reg. 7691, effective May 4, 1992.